THE QUEBEC LIQUOR COMMISSION

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THIRTY-SECOND ANNUAL REPORT

1952-1953

MONTREAL - 1953

102-00980/

Montreal, November 2nd, 1953.

To the Honourable Onésime Gagnon, Q.C.
Minister of Finance,
Quebec, P.Q.

Sir,

I have the honour to submit to you the thirty-second annual report of The Quebec Liquor Commission.

I have the honour to remain, Sir,

Your obedient servant,

Edouard RIVARD, Q.C.,
General Manager.

THE QUEBEC LIQUOR COMMISSION

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31st MARCH 1953

SALES		$66,200,415.33
Less: Cost of Merchandise sold		39,030,501.42
		27,169,913.91
Deduct:		
OPERATING EXPENSES:		
Warehouse Expenses, including depreciation of Machinery and Equipment	$ 1,487,644.29	
Store Expenses, including depreciation of Furniture and Fixtures	2,858,228.26	
General and Administration Expenses of Head Office and Quebec Office, including depreciation of Furniture, Fixtures and Automobiles	1,087,952.27	5,433,824.82
		21,736,089.09
MISCELLANEOUS REVENUE		39,349.54
TRADING PROFIT		21,775,438.63
OTHER REVENUE, including Duties, Permits and Seizures, less Enforcement Expenses		11,082,487.09
		$32,857,925.72

THE QUEBEC LIQUOR COMMISSION

BALANCE SHEET AS AT 31st MARCH 1953

ASSETS

Current Assets:		
Cash on Hand and in Banks	$ 1,769,958.39	
Accounts Receivable	934,689.57	
Inventories of Supplies and Materials	424,011.71	
Inventories of Liquor	11,775,598.14	$14,894,257.81
Fixed Assets:		
Machinery and Equipment, Furniture and Fixtures and Automobiles		514,304.46
Deferred Charges		48,265.50
		$15,456,827.77

(Signed) E. RIVARD, *Manager.*
J. A. DESLIERRES, *Chief Accountant.*

LIABILITIES

Current Liabilities:			
Accounts Payable and Accrued Charges			$ 3,411,572.86
Deferred Revenue			133,955.00
Reserve for Insurance			294,823.91
			3,840,351.77
Provincial Government's Account:			
Working Capital			2,500,000.00
Unemployment Tax:			
Balance at 1st April 1952		$ 93,509.55	
Collected during year to 31st March 1953		1,490,979.00	
		1,584,488.55	
Payments to Minister of Finance		1,571,447.90	13,040.65
Revenue and Expenditure Account:			
Balance at 1st April 1952		11,095,509.63	
Net Revenue for year to 31st March 1953:			
Trade	$21,775,438.63		
Permits and Duties	11,082,487.09	32,857,925.72	
		43,953,435.35	
Payments to Minister of Finance	34,000,000.00		
Transfer to Working Capital	850,000.00	34,850,000.00	9,103,435.35
			$15,456,827.77

Montreal, June 30th, 1953.

We have examined the Books and Accounts of The Quebec Liquor Commission for the year ended 31st March, 1953, and report that we have obtained all the information and explanations we have required, and that, in our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of affairs of the Commission, according to the best of our information and the explanations given to us, and as shown by the Books of the Commission.

(Signed) RIDDELL, STEAD, GRAHAM & HUTCHISON,
Chartered Accountants,
Auditors.

RETAIL STORES

SALES — STAFF

1951-1952 — 1952-1953

ACTIVITIES

STORES		SALES			
		VALUE		NUMBER	
YEARS	Number in operation	Total for year	Daily average	Total for year	Daily average
1951-52	125	$60,410,709.50	$202,720.50	17,672,519	59,304
1952-53	125	$66,045,598.55	$224,644.90	19,037,447	64,753

STAFF

YEARS	Number of employees, managers included	NUMBER OF SALES PER EMPLOYEE		BREAKAGES		
		Total for year	Daily average	Total	Average per employee	Per 10,000 bottles
1951-52	851	20,766	69	10,654	12.51	6.03
1952-53	874	21,782	74	12,587	14.40	6.61

There have been 294 business days during the year.

Year	Sales	Purchases of Stock, other operating charges and general expenses		Paid out to the Federal Government for Customs, Excise and Sales Tax	
	Gross Receipts	Actual figures	p.c.	Actual figures	p.c.
1921-22	$15,212,801	$7,186,355	47.3	$5,166,436	33.9
1922-23	19,698,773	9,804,515	49.7	6,566,000	33.3
1923-24	19,812,781	7,983,777	40.3	7,411,907	37.4
1924-25	17,887,588	7,104,378	39.7	6,648,545	37.2
1925-26	19,018,299	7,320,879	38.5	7,276,085	38.2
1926-27	22,425,136	8,897,213	39.6	8,234,009	36.7
1927-28	24,229,624	9,314,299	38.4	8,757,476	36.2
1928-29	27,007,430	9,629,058	35.6	9,334,619	34.5
1929-30	27,539,966	9,770,707	35.5	9,299,967	33.8
1930-31	22,711,639	8,498,052	37.4	7,452,158	32.8
1931-32	17,979,782	7,132,241	39.7	6,163,863	34.3
1932-33	12,702,927	4,381,378	34.5	4,094,030	32.2
1933-34	11,370,603	5,141,220	45.2	3,525,985	31.0
1934-35	11,688,510	4,466,309	39.1	3,690,431	31.5
1935-36	12,698,163	5,670,816	44.7	3,923,717	30.9
1936-37	14,693,171	6,750,709	45.9	4,251,859	28.9
1937-38	17,027,104	7,429,322	43.6	5,325,031	31.3
1938-39	17,292,954	7,453,507	43.1	5,259,203	30.4
1939-40	17,991,145	6,061,774	33.7	6,552,740	36.4
1940-41	19,583,890	7,316,403	37.3	7,258,469	37.1
1941-42	24,645,117	9,616,905	39.2	8,523,942	34.5
1942-43	34,213,789	10,718,903	31.3	14,477,929	42.3
1943-44	36,562,856	13,451,253	36.8	12,145,640	33.2
1944-45	43,610,465	16,064,171	36.8	13,925,760	32.0
1945-46	50,233,863	16,502,823	32.9	17,510,366	34.8
1946-47	60,987,765	21,141,281	34.7	17,653,594	28.9
1947-48	56,163,127	19,736,741	35.1	16,652,037	29.7
1948-49	53,077,824	19,063,773	35.9	15,788,760	29.8
1949-50	52,537,751	18,911,022	36 0	15,740,057	30.0
1950-51	59,270,714	16,593,088	28.0	21,869,042	36.9
1951-52	60,535,705	23,961,433	39.6	16,906,066	27.9
1952-53	66,200,415	25,462,656	38.5	18,962,320	28.6
Totals	$966,611,677	$358,536,961	37.1	$316,348,043	32.7

The sales of the Quebec Liquor Commission have, during it upon which the Federal Government have levied the sum of $316,34 sums (the total of which is impossible to establish) for Customs duti

Operating charges, purchases of goods, materials and su $358,536,961 or 37.1%

The net operating profits, during thirty-two years of admi from seizures and permits, namely $116,959,247, the net revenue c

As the Commission is under the jurisdiction of, and operate Quebec, its profits become part of the public treasury. This is wh ment, or spent on its behalf for capital account.

COMMISSION ARE SPENT

Net operating profits		Revenue from seizures, permits and duties	Total revenue	Turned over to the Provincial Government and expenditure on Capital Account
Actual figures	p.c.	Net	Net	Actual figures
$2,860,010	18.8	$1,175,909	$4,035,919	$3,892,398
3,328,258	17.0	1,236,498	4,564,756	4,369,875
4,417,097	22.3	1,337,273	5,754,370	4,200,596
4,134,665	23.1	1,327,516	5,462,181	5,000,967
4,421,335	23.3	1,375,155	5,796,490	5,747,332
5,293,914	23.7	1,484,087	6,778,001	6,028,302
6,157,849	25.4	1,451,840	7,609,689	6,500,000
8,043,753	29.8	1,644,515	9,688,268	8,000,000
8,469,292	30.7	1,611,321	10,080,613	10,280,728
6,761,429	29.8	1,500,758	8,262,187	9,155,993
4,683,678	26.0	1,372,653	6,056,331	8,518,318
4,227,519	33.3	1,217,251	5,444,770	5,541,842
2,703,398	23.8	1,236,138	3,939,536	5,500,000
3,531,770	29.4	1,677,330	5,209,100	3,500,000
3,103,630	24.4	1,764,770	4,868,400	4,750,000
3,690,603	25.1	1,796,415	5,487,018	6,150,000
4,272,751	25.1	1,949,063	6,221,814	5,000,000
4,580,244	26.5	1,890,620	6,470,864	6,250,000
5,376,631	29.9	2,195,490	7,572,121	7,150,000
5,009,018	25.6	2,261,792	7,270,810	6,300,000
6,504,270	26.3	2,970,147	9,474,417	9,600,000
9,016,956	26.4	3,515,584	12,332,540	10,250,000
10,965,964	30.0	3,068,600	14,034,564	14,350,000
13,620,535	31.2	3,500,103	17,120,639	18,250,000
16,220,674	32.3	6,875,283	23,095,957	22,400,000
22,192,890	36.4	7,522,162	29,715,051	31,000,000
19,774,348	35.2	8,298,784	28,073,133	25,485,939
18,225,291	34.3	9,232,288	27,457,579	27,070,113
17,886,672	34.0	9,780,975	27,667,647	26,474,884
20,808,584	35.1	9,698,624	30,507,208	26,252,269
19,668,205	32.5	10,107,815	29,776,020	31,762,930
21,775,439	32.9	11,082,487	32,857,926	34,000,000
291,726,673	30.2	$116,959,247	$408,685,920	$398,732,486

ty-two years of existence, 1921-1953, reached the sum of $966,611,677 or 32.7%. The Federal Government have, further, received important goods bought duty paid by the Commission.

general expenses, etc., amounted during the same period to

ion of the Commission, amount to $291,726,673. Adding the receipts 685,920 is arrived at.

the benefit of the Government and the people of the Province of amount of $398,732,486 was turned over to the Provincial Govern-

COMPARATIVE SALES — IN GALLONS — OF WINES AND SPIRITS

	1924-25	1951-52	1952-53	Increase of 1952-1953 over 1951-52		Increase from 1925 to 1953	
	Sales in gallons	Sales in gallons	Sales in gallons	gallons	P.C.	gallons	P.C.
Wines	716,015.1	1,268,819.7	1,402,357.4	133,537.7	10.5	686,342.3	95.8
Spirits	718,053.8	2,176,086.9	2,356,890.5	180,803.6	8.3	1,638,836.7	228.2

DEPARTMENT OF CUSTOMS AND EXCISE

DUTIES PAID TO THE FEDERAL GOVERNMENT

DUTIES	MONTREAL 1952-53	QUEBEC 1952-53	Totals for the PROVINCE	
			1952-53	1951-52
Customs—Wines	$ 513,021.57	$ 118,167.64	$ 631,189.21	$ 564,164.94
" —Spirits	3,721,967.88	1,242,095.69	4,964,063.57	4,343,304.99
" —Total	$ 4,234,989.45	$ 1,360,263.33	$ 5,595,252.78	$ 4,907,469.93
" —Reimbursements	762.82	575.12	1,337.94	1,035.40
" —Net	$ 4,234,226.63	$ 1,359,688.21	$ 5,593,914.84	$ 4,906,434.53
Excise	$ 9,467,396.30	$ 3,901,009.52	$13,368,405.82	$11,999,631.26
Grand Total	$13,701,622.93	$ 5,260,697.73	$18,962,320.66	$16,906,065.79

SUNDRY SERVICES

INDUSTRIAL ALCOHOL

The following table gives for one year, in periods of three months, the quantities of Alcohol supplied for industrial purposes to the manufacturers by the distillers, under the supervision of Federal Government Excise Officers.

From April to June 1952	136,865	Proof	Gallons
From July to September 1952	150,890	"	"
From October to December 1952	174,100	"	"
From January to March 31st, 1953	156,170	"	"
Total for the year:	618,025	"	"

PURCHASES OF WINES & SPIRITS

BY MANUFACTURERS

Statistics concerning wines and spirits, imported or bought from the Commission by manufacturers of pharmaceutical preparations and by druggists from April 1st 1952 to March 31st 1953.

Wines imported from Ontario for medical purposes	20,410	gallons
Wines bought from the Commission for the same purposes	525	"
Wines imported from Ontario for use in distilleries	5,960	"
Spirits imported for industrial and pharmaceutical purposes	5,529	"
Spirits imported for use in distilleries	1,309,060	"

HOSPITALS, UNIVERSITIES AND LABORATORIES FOR SCIENTIFIC RESEARCH, ETC.

The following is a concise summary of the purchases made by public institutions, retail druggists and doctors, direct from authorised distillers or from the Commission.

ALCOHOL BOUGHT DIRECT FROM DISTILLERS (under Permit)			ALCOHOL and SPIRITS BOUGHT FROM THE COMMISSION			
		Gallons P.		Cases	Bottles	Gallons P.
Hospitals	Alcohol 65 over-proof	15252	Absolute Alcohol Alcohol 65 over-proof	4 2	12 15	— —
	Absolute Alcohol	950	Spirits (Whiskey, Brandy, etc.)	18	26	118
Universities laboratories for industrial and scientific research	Alcohol 65 over-proof	2790	Absolute Alcohol Alcohol 65 over-proof	4 5	34 220	— —
	Absolute Alcohol	1275	Spirits (Brandy, Rum)	—	—	—
Druggists	Alcohol 65 over-proof (Medicinal Spirits)	915	Alcohol 65 over-proof (Medicinal Spirits).	—	621	—
	Absolute Alcohol	—	Spirits (Brandy, Gin, Whiskey, Rum)	—	45	13
Doctors	Alcohol 65 over-proof	—	Alcohol 65 over-proof	—	504	—
		—	Spirits (Brandy, Rum only)	—	45	—

BEER

Beer manufactured and sold within the province of Quebec	50,716,768.28	gallons
Value of sales	$ 72,078,131.74	
Beer imported from Ontario and Nova Scotia	10,152,114.7	gallons
Value of imports	$ 13,945,775.10	
Beer exported from the province	13,790,546.58	gallons
Value of exports	$ 19,131,644.61	
Total quantity of beer produced, imported and exported	74,659,429.56	gallons
Total Value	$105,155,551.45	
Revenue from the 14½ cts per gallon tax, received by the Liquor Commission for sales made in this province	$ 8,825,988.06	

The Liquor Commission has granted eight permits to breweries during the year 1952-53 three of which to establishments situated in the Province of Ontario, one in Nova Scotia, one in New Brunswick.

STATISTICS OF PERMITS ISSUED DURING 1952-1953

KIND OF PERMIT	District of Montreal		District of Quebec		TOTAL
	City	Counties	City	Counties	
Inns	8	383	1	178	570
Hotels	19	382	8	157	566
Cafes	87	6	16	—	109
Restaurants	40	16	29	5	90
Steam-boats	3	—	2	—	5
Dining-cars	30	—	—	—	30
Clubs	41	87	19	44	191
Grocery Stores	1352	876	420	546	3194
Taverns	315	152	60	50	577
Breweries (1)	8	—	—	—	8
Grand Total	1903	1902	555	980	5340

(1) Five of these permits have been granted to outside breweries of which three are in Ontario, one in New Brunswick and the other in Nova Scotia.